

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 150 Section 150.805 Voluntary Registration by Certain Out-of-State Retailers</b>
---

**TITLE 86: REVENUE**

**PART 150  
USE TAX**

**Section 150.805 Voluntary Registration by Certain Out-of-State Retailers**

The Department may, in its discretion, upon application, authorize the collection of the Use Tax by any retailer not maintaining a place of business within this State within the meaning of the Use Tax Act and Subpart B of this Part. Such retailer shall be issued, without charge, a permit to collect such tax. When so authorized, it shall be the duty of such retailer to collect the tax upon all tangible personal property sold to his knowledge for use within this State, in the same manner and subject to the same requirements, as a retailer maintaining a place of business within this State.

(Source: Amended and effective November 21, 1967)